PROCEEDINGS ALREADY TO FIGHT THE LAW IN THE COURTS.

Puzzles for Clubs, Hotels, and Saloons-Liquor May He Sold" in Parks" but Not Liquor May Be Sold in Para-in "Any Bullding Owned by the Public" in "Any Bullding Owned by the Public" Clubs May Vote Dry-Many Must Close, Col. Ashley W. Cole had barely had time to cket the pen with which Gov. Morton signed the Raines Liquor Tax bill, and the ink of the signature had scarcely dried when the Brewers' Association of this city began to make a case to test the constitutionality of the law. It was proposed to attack the bill in its vital provisions. and the New York city Excise Commissioners

sesisted in making the test case. Frederick G. Einsfeld, a saloon keeper whose place of business is at 60 Beekman street, applied for a renewal of his license for one year. His case had been selected by Guggenbeimer. Untermyer & Marshall, attorneys for the brewers, for the test, and when the news came that the Governor had signed the Raines bill, which became chapter 112 of the Laws of 1896, the Excise Commissioners went into session and refused to grant the renewal, adopting the following minute, prepared by their attorney, Julius M. Mayer:

We find that the applicant is in all respects eligible and a person of good moral character and a fit and-proper person, and as entitled to a license to sell ors, and also that no protests have been filed, and

We refuse the application solely on the ground of want of power, in that by the terms of an act of the Legislature just passed and signed by the Governor of the State of New York on March 23, 1896, to wit, chapter 112 of the Laws of 1896, known as the Liquor Tax law, there is no power in the Commissioners of Excise in this county to issue a license to the appli-cant for the place in question, or for any place in the county of New York, for a term expiring later than April 30, 1896.

Therefore resolved, that the application of Frederick G. Einsfeld for a license to sell spirituous liquors, wines, ales, and beer at 60 Bookman street, New York city, be and is hereby rejected.

Thereupon application was made for a mandamus compelling the Board to give Einsfeld a license for a year. Justice Beekman yesterday granted a writ of certiorari and an alternative mandamus. The order is returnable before Justice Pryor in Part III., Special Term, of the Supreme Court this morning. The case will eventually be carried to the Court of Appeals. The Attorney-General was notified of the case, and will probably be represented on the argument before Justice Pryor.

In his petition Einsfeld attacks the constituted to the Mayors of the several cities of the State for their approval, and because it was not passed by a two-thirds vote of both houses of the Legislature, as is required in the case of every bill which appropriates State moneys for local purposes.

The return of the Excise Commissioners will not attack any of the legal propositions made by Einsfeld, but will simply declare that they refused to grant the license with full warrant of law and that they acted on the advice of coun-

law and that they acted on the advice of counsel.

It was announced yesterday that Joseph H. Choate, Elhu Root, James C. Carter, and Comptroller Ashbel P. Fitch have been retained by the opponents of the law in the effort to prove its unconstitutional character. None of these eminent counsel is expected, however, to appear in the case before Justice Pryor to-day. A preliminary fund of \$25,000 for counsel fees is said to have been set aside by the brewers to fight the law in the courts. The Wine, Liquor, and Beer Dealers' Central Association is also prepared to light, and Frank G. Rinn of that association said yesterday that there will be no waste of ammunition, but that all interested parties will unite their forces.

The Excise Commissioners ceased to issue licenses at noon on Monday, even for the short period until May 1, and asked Attorney Mayer for his opinion as to their powers and rights in the premises. They began signing short term licenses yesterday, receiving from Mr. Mayer an opinion which says: "It appears to me that from the present date until April 30, 1806, the Board of Excise has authority to issue licenses to extend not beyond the 30th day of April, 1866."

to extend not beyond the 30th day of April. 1896."

There are nearly 1,400 licenses which will expire before tax certificates can be issued on May 1. These expire from day to day right up to the last day the Excise Board will be in office, and the holders of licenses who desire to continue in business under the new law are obliged to secure renewals even for one day or else close up until the Raines law certificates are issued. As the Commissioners are permitted to take only a pro-rata license fee the clerks in the Excise Board are busy doing sums in arithmetic. The schedule changes every day. It was yesterday: Hotel license, \$51.91; saloon and storekeeper, \$25.96; restaurant, \$15.38; ale and beer, \$7.79; druggist, \$2.08.

There are many things in the new liquor tax law which perhaps have never even been

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Hotel license, \$51.0); saloon and storekeeper,
\$25.66; restaurant, \$15.58; ale and beer, \$7.79;
druggist, \$2.08.

There are many things in the new liquor tax
law which perhaps have never even been
dreamed of by persons who may have read it
ever so carefully. For instance, it may not
have been noted that the provision which declares that no liquors can be sold in any building
belonging to the public seems to deprive the
Casino and McGown's Pass Tavern in Central
Park and the Claremont in Riverside Park of a
very attractive feature in the entertainment
which they afford. No mo.e wine suppers at
these favorite resorts so long as the present law
is in force; that is, unless another provision in
section 17 saves these popular resorts. It is
section 24 which says that traffic in liquor shall
not be permitted "in any building owned by the
public." Section 17, subdivision 7, provides
that when premises where traffic in liquor is to
be carried on are situated in a public park the
applicant for a tax certificate "must file the
written consent of the authorities having the
custody and control of the park for the traffic in
liquors therein." This is one of the cases where
a Raines wheel slipped a cog.

Then there is section 23, which tells who may
not engage in the business of liquor selling in
this city. Residents of New Jersey who are
at present engaged in the business in this city,
and desire to continue in it, must move into this
State. This applies not only to saloons, but to
hotels, restaurants, wholesale dealers, and
druggists. They must be residents of New York
State, and if more than half of the interest in a
copartnership is owned by a non-resident no
ax certificate can issue.

The little joker about pasting the tax certificate in a street window will not affect some of
the swell clubs so seriously as it will the big
restaurants and hotels, the reason being that
the entrances of most of the big clubs like the
Union, the Union League, the Metropolitan, the
New York

displayed in such window so it may be readily senfrom the street.

There is nothing in the law which will prevent the posting of the certificate in the club window furthest up the side street from Fifth avenue, and when the main entrance is so high as that of the Manhattan Club it would be difficult to determine from the street the character of the exhibition. It is different with such places as belimonices, the Fifth avenue Hotel, and, in fact, with all the big hotels. The only thing for them to do to prevent disfigurement of their front windows seems to be to arrange with the special Deputy Excise Tax Commissioner to issue to them certificates which will be works of art—something in the nature of those diaphanous pictures which are used for window decorations.

those diaphanous pictures which are used for window decorations.

There is undoubtedly a lot of small clubs whose revenue is so small that it will not warrant their paying \$800, and whose existence is almost wholly dependent on the revenue from the restaurant, which must have a wine and liquor attachment to be successful. Many of these clubs will be empelied to disband unless some saving legislation is passed in their interest. It may prove difficult to secure the passage of such legislation, for the ordinary country legislator knows little or nothing of club life or the necessity for clubs. It is pretty certain, however, that such a bill will be introduced in the legislature, as will many others proposing amendments to the law, and it is not impossible the opposition of the may get through despits the opposition of the machine, which is prepared to bring all its forces to bear against any amendments.

despite the opposition of the machine, which is propared to bring all its forces to bear against any amendment.

A trustee of one of the most prominent clubs of the city, who is a member of many others, said yesterday that he believes several of the high-toned clubs will discontinue the sale of liquor entirely. This may prove a very disastrous experiment, for it is the restaurant and the cafe that furnish the greater part of the revenue to most of these institutions.

There is a point about the law so far as it requires the consent of two-thirds of the owners of property within 200 feet of a place before a liquor tax can issue which has not been touched on. This was supposed to relate to residential sections solely. As a matter of fact, if a man wanted to open a place on a corner of an avenue wholly given up to business he would still have to get the consent of owners of residence property 200 feet down the side street. This provision does not affect clubs or hotels, or any place where the business was lawfully conducted at the time the Haines law went into effect.

Another provision of the bill which seems to have escaped general comment is that which permits transfers of tax certificates. There is practically no restriction on such transfer, and a man who knows that he is about to be convicted for violation of the law may before such conviction transfer his business and his certificate to his wife or any other member of his family and he will have no fear of the forfeiture of his right to be will also the such conviction.

An added penalty for proprietors of speak-casies is provided by section 20. It is a contempt of court as a result of selling after an in junc-tion has issued. The offender would not only be fined for violating the law, but imprisoned for his experienced.

be fined for violating the law, but imprisoned for his contempt.

A great deal of fuss has been made about the possibility of dives being opened and objectionable persons getting tax certificates. Two things will work to prevent this. One is the provision that no person can sell liquors under the present law who had his license revoked under the old Excise law. The other is that a place which shall become the resort of disorderly persons will lose its rights under the law at once.

The Raines law went into effect in some particular features yesterday. There is a nice point as to when some of its provisions become operative. There is the free-lunch provision. Some liquor dealers think they have the right to give away lunch until their licenses expire by operation of law; that is, up to May 1 or to June 30, the maximum time which an old license has to run. The law does not say so in so many words; in fact, it declares that:

It shall not be lawful for any corporation, assertant on corporation, passed to be corporation, or person, whether having pathon, coarnership, or person, whether having pathon coarnership, or person the coarnership.

It shall not be lawful for any corporation, associa-tion, copartnership, or person, whether having paid such tax or not. ** to give away any food to be exten on said premises.

such tax or not. * * to give away sny food to be eaten on said premises.

The free-lunch section can be violated whether the liquor dealer has a tax certificate or not, and this has led several saloon keepers to remove the free-lunch ditraction from their places. The proprietor of a big cafe down town was the first to do this yesterday.

The paragraph in the law which prohibits the use of screens would seem to necessitate the setting up by hotels and clubs of bars which can be seen from the street. It is prohibited.

To have during the neurs when the sale of liquor is fortified any currain, screen, or kilinds, opaque or colored glass, that obstructs the view from the side of end of the building, of the bar or place in such building where liquors are sold or kept for sale.

Most hotels and clubs have their bars so

ing where liquors are sold or kept for sate.

Most hotels and clubs have their bars so placed that it would be impossible to see them from the street without tearing down solid walls and partifons. Such is Col. Jim Gray's joint in the Fifth Avenue Hotel. If the hotels and clubs are compelled to remodel their buildings to meet this little provision of the law there will be a howl louder than any yet made against the measure.

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As to the number of licensed persons who will probably be forced out of business by the Kaines law there are a little less than 400 who sell ale and beer, all of whom will probably quit. Headdes these are many more who paid full saloon rates under the old law who will not pay \$800 tax.

\$800 tax.

The Excise Reform Association gave out yesterday a copy of a communication it sent last week to Gov. Morton urging him to send the Raines bill back for amendment. The chief amendments it advised were: Half rates for fermented liquors, local option for cities, and hours for sale to be limited from 6 A. M. to 11 P. M.

No More New Licenses in Brooklyn.

The Excise Commissioners in Brooklyn have lecided to issue no more new licenses, and to renew licenses only up to May I. There are a score or more of candidates for the special deputy commissionership in Brooklyn under the Raines law. It is believed that James Gas-colns, one of the present Commissioners, will have the support of Mayor Wurster for the place.

SHOPLIFTERS AT EHRICHS'. Had Stolen 655 Worth of Goods When

Caught-One a Respectable Woman. When two women, one gray haired and the other younger, who were suspected of shoplifting, were searched in Ehrich Brothers' store on Monday afternoon they were found to have stolen two entire rolls of ribbon, two bunches of artificial flowers, two lace neck pieces, two eather belts, two lace fronts, eight articles of women's underwear, three silk mantel covers, six stick pins, 6% yards of silk, two umbrellas besides two short ends of silk from Macy's, the whole valued at \$55.28.

The older woman broke down when arrested and wept bitterly, but the younger one remained stolid. The Central Office was notified, and Detectives Arfken and Petrocini came to the store and took the women to Headquarters, where they were held for the night. The names they

and took the women to Headquarters, where they were held for the night. The names they gave were Minerva Johnson and Ada J. Hatch. They refused to give their addresses.
Yesterday morning they were arraigned in the Jefferson Market Court before Justice Crane. There they said their real names were Minerva Clifford and Sarah Goodwin. The first said she lived in Jersey City. The other refused to give her address, but it was learned that she lived in Port Jervis, and from a pass over the Frie Railroad found in her pocket it is supposed that her real name is Sarah Goodrich.

Mrs. Clifford's husband and 17-year-old daughter called on Superintendent Leghorn of Ehrich Bros, yesterday morning and begged for mercy. They said that they were respectable people and were quite sure she had never stolen before, as there was no need for her to do so. They said that the Goodrich woman had called on Mrs. Clifford and had persuaded her to come to New York for a day's shopping. They had had inch together and Mrs. Clifford had had acouple of drinks. She was unused to liquor and while under the influence of it was persuaded by Mrs. Goodrich to steal with her.

At Police Headquarters neither of the women was recognized as an old-timer. Ehrich Bros. said yesterday that they would prosecute the women, although they felt sorry for Mrs. Clifford. The women were held for trial by Justice Crane in \$1,000 bail each.

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BRAKEMAN COMPION KILLED.

Crushed Between the Platform and a Brooklyn Elevated Train.

Henry E. Compton, aged 25 years, a brakeman on the Ridgewood branch of the Brooklyn Elevated Kaliroad, was crushed to death about 5 o'clock yesterday morning, while in the act of boarding an up-town train at the Myrtle evenue and Navy street station. He lived at 254 Fifth avenue, and according to his usual custom, yesterday morning went down town on a Fifth avenue train, getting off at the turn at Myrtle and Hudson avenues, and wasking along the tracks a short distance to the Navy street station to await the hay-up train to Ridgewood, which leaves Fulton Ferry at 5 o'clock. The only passengers taken aboard this train are employees of the road on their way to work, and no stoppages are made unless the train is signalled. Yesterday morning compton faled to make the second car was struck by the guarder all of the structure to the street and fell at the feet of Daniel Ryan of .147 Navy street, who was standing directly under the station. The employees on the idead hody of the brakeman rolled off the structure to the street and that the feet of Daniel Ryan of .147 Navy street, who was standing directly under the station. The employees on the idead hody of the brakeman rolled off the structure to the street and fell at the feet of Daniel Ryan of .147 Navy street, who was standing directly under the station. The employees on the fidewood train say that the rain was not siknedled. Compton leaves a wildow and two children. He was a member of the Society of the Sons of Veterans. which leaves Fulton Ferry at 5 o'clock. The only passengers taken aboard this train are employees of the road on their way to work, and no stoppages are made unless the train is signalled. Yesterday morning Compton failed to signal the passing train, and in attempting to jump on the second car was struck by the guard rail on the station and crushed to death. No one on the train knew anything of the accident, and the first intimation that it had occurred was when the dead body of the brakeman rolled off the structure to the street and fell at the feet of Daniel Ryan of .147 Navy street, who was standing directly under the station. The employees on the Ridgewood train say that they did not see Compton at the station, and that the train was not signalled. Compton leaves a widow and two children. He was a member of the Society of the Sons of Veterans.

The Copartnership Directory for 1896.

The Copartnership and Corporation Directory of New York city for 1896 is issued to-day by the Trow Directory, Printing and Bookbinding Company. The directory (formerly Wilson's) is now in its forty-fourth year. It contains the names of its forty-fourth year. It contains the names of 31,782 firms and corporations, or mere than 1,300 in excess of the number included in last year's issue. It is designed to be of assistance especially to lawyers, bankers, and credit men of big business houses. It gives the partners and special partners of firms, and the officers, directors, and capital of banks and corporations, together with the correct corporate' names and the places of incorporation. Trade names are also given, and the names of foreign firms doing business here and those of their New York agents.

Methodist Social Union's Coming Reception The Methodist Social Union will give a recepion to the members of the New York Annual Conference and of the Lay Conference on the evening of Thursday, April 2, in Grace Methodist Church, West 104th street, near Columbus avenue. In addition to the Conference members there will be other prominent invited guests present, including some of the best known philanthropic workers at the city and vicinity, and it will probably be the largest gathering of representative Methodists since a similar reception, which was held four years ago.

Almost a Century of Life.

HACKENSACK, March 24. Mrs. Mary Hutton the widow of William Hutton, died to-day, aged 50 years. She was a native of the north of ireland and a member of the Presby terian Church Although helpless for some time, she retained her mental faculties to the last, and a short time before death had a long conversation with the Rev. Arthur Johnson. She leaves two sons, Samuel A. Hutto: of Broeklyn and William Hutton of the Soldiers' Home at Kearny.

A Loving Cup for Betiring Paster Maham, RAHWAY, March 24. The Rev. T. C. Mayham, paster of Trinity M. E. Church, had a farewell reception at the church parlors tonight and a loving cup was presented to him. His time limit of five years will expire this week. The church one of the finest in New Jersey, was built mainly through Mr. Mayham's efforts. Engraved on the loving cup is a pictuse of the church. The Ladies' Aid Society presented a handsome rocker to Mrs. Mayham.

Five Years for Mrs. Calligan's Burgiar John Ward, alias Harrett, the burglar who was captured by Mrs. Mary Calligan of 74 First. atrect, Jersey City, on Sunday morning after a plucky fight, pleaded guilty yesterday, and Judge Hudspeth sentenced him to five years in State prison.

CONLIN TAKES THE HELM

DIVIDES THE CITY INTO SIX IN-SPECTION DISTRICTS.

ppoints Three Acting Inspectors and Assigns Cortright, Brooks, and McCulingh

to the Other Districts-Also Makes Act

ing Captains-Police Board Acquiesces, At the meeting of the Police Board yesterday porning there were events which showed that he two strong men of the Board, Theodore Roosevelt and Andrew D. Parker, had come to s parting of the ways, and that, for the present, at least, there is a split in the Board which is all the more serious because it does not in volve any break in the personal good relation ships of the Commissioners. Men who have watched the new Board from its beginning, and studied its members and their ways, long ngo saw that Mr. Roosevelt believed, even to chivalrous extent, in throwing open to the public every bit of information and all the mo tives upon which the action of the Board or its members was based, both as regards the treatment of police business in general, and also as regarded the matters of assignments to duty

and of promotions. Mr. Parker, on the other hand, while taking just as deep an interest in the welfare of the force and in its reform, was more imbued with the older methods, and more inclined to fall back upon Byrnes's old formula, "For poice reasons," as an explanation for any police

That the two ways must clash at some time was evident from the first, but even to-day no one can tell just how far apart the stroke has taken Mr. Roosevelt and Mr. Parker.

The clash finally came over the question of hether or not Acting Inspectors Brooks and McCullagh should be made full Inspectors, and also over the question as to where the rights of the Board and the Chief of Police extended on the ticklish ground of making temporary promotions or assignments for duty above the rank a man held. Mr. Parker stopped the promotions of Brooks and McCullagh, and an premotions of Brooks and McCullagh, and an opinion of the Corporation Counsel put all the power of making transfers or assignments into the hands of Chief Conlin. Although Mr. Roosevelt still has Commissioners Andrews and Grant with him, the three are powerless without the cooperation of Chief Conlin, and he seems to have cast his lot with Mr. Parker. At any rate, it is thus that the old Headquarters men interpret his action in making agreat number of important transfers and assignments of policemen of both high and low degree, and of dividing the city into six inspection districts, according to the report which he made to the Board yesterday.

It was this report which was believed to be evidence of the narting of the ways between Mr. Parker and Mr. Roosevelt, for the action of the Chief is believed to have been taken largely under the advice of Mr. Parker, Chief Conlin reported to the Board that he had divided the city into six inspection districts and made the following assignments of men to command them, the orders to go into effect at 8 A. M. to-day:

Inspector Cortright is to command the First Inspection district, which will include the Church street. City Hall, Leonard street, Elizabeth street, Macdougal street, Charles street, Mulberry street, Mercer street, patrol boat, Criminal Court squad, boiler squad, health squad, Jefferson Market Court squad, House of Detention, and Central Office squad.

Capt. John M. O'Keefe of the Macdougal street station is made acting inspector, and will command the Second Inspection district, which will take in the East Twenty-second street, Grand Central Station, East Sixty-seyenth street, and East Eighty-eighth street stations, and the Fourth district, which will take in the East Twenty-second street, West Thirty-second street, West Forty-second street, which will be in charge of the Fifth district, consisting of opinion of the Corporation Counsel put all the ower of making transfers or assignments into

ourt squad. The Chief also detailed Sergeant John Me-rvey of Delancey street as acting Captain the Fifth street station; Sergeant George F. tus of Morrisania as acting Captain of the acdougal street station, and Sergeant John

A DANCE AFTER DRILL. The Twenty-third Regiment Boys Can Now

Following the review of the Twenty-third Regiment by the Veteran Association at the Redford avenue armory in Brooklyn on Saturday night there will be a dance. For some time a rule against dancing in the armory has been in force, but it has proved very distasteful to the men, and at a recent meeting of the council of officers it was rescinded. Another rule prohibiting women from visiting the armory in the evening unless accompanied by men has also been abolished, and the wives, sisters, and sweethearts of the members can now pass to the gallery unattended and watch the drill.

Invited Home by Queensberry.

CHICAGO, March 24.-Lady Loretta Douglas, formerly Miss Moony of the San Francisco variety stage, now the bride of Lord Sholto Douglas, your gest son of the Marquis of Queensberry, is in Chicago. Some time ago she booked theatrical engagements from Chicago eastward. Since then the Marquis has issued an invitation to his son to visit England with his bride. As a result, Lady Douglas does not wish to fulfil her engagements. The young couple will sail for England on April 11.

Eglan Inquest Next Tuesday,

After consulting with Assistant District At torney Battle, Coroner Fitzpatrick has accided to hold next Tuesday the inquest in the case of to had next recodary the inquest in the case of Prof. Max Egiao, who was murdered at the In-attute for the improved instruction of Deaf Mutes about six weeks ago. The police have thus far failed in fastening the crime upon any one, and no more time is to be allowed them.

Bectalon to McLaughlin's Case on Thursday Justics William Dickey will not hand down until Thursday his decision in the case of ex-In pentor McLaughlin, who is under sentence for xtortion. The case was argued on Saturday in Newburgh on a motion for a stay of execu-ion of sentence pending appeal to the Court of

Alimony for Mrs. Cox.

Justice Van Wyck of the Supreme Court in Brooklyn has granted Mrs. Louise W. Cox \$50 counsel fee and \$3 a week a linony in her suit against Merrill Cox for a separation. The young couple both belong to the Booth Dramatic So-

Ninety Houses Burned in Colon. Colos, March 24.-The fire here yesterday destroyed ninety houses. The Government authorities and the Panama Rairoad Company are distributing food, brought from Panama, to the sufferers.



Well balanced! Clothing not properly balanced never fits well! All our garments are balanced, and properly fitted to you.

Our \$20.00 suits cannot be duplicated for \$35.00.

We give a written guarantee, warranting garments to wear satisfactorily one year, or money back on demand. This protects you. Send for Samples, Pashion Review, Tape, &c.

Broadway & 9th St.

ELEVATED ROADS MAY BE SOLD. Justice Gayner Decides the Tax Case Against the Brooklyn Companies.

Justice Gaynor of the Supreme Court has denied the motion for an injunction to restrain the city authorities in Brooklyn from selling the Brooklyn Elevated Raffroad structure for non-payment of taxes. The company contended that the assessment on its property was excessive, and that it was not properly made. Justice Gaynor says:

"The twenty miles of structure of the company is valued upon the assessment rolls at a total valuation of only \$2,903,965, making s tax of about \$83,000 each year. And yet the company is bonded for \$12,968,000, and stocked or \$13,283,000, making a total of over \$20,-000,000. If the company's structure is not worth the assessors' valuation of \$2,903,965, what is to be said of this total of \$26,000,000 in bonds and stocks? What was it issued for? If this assessed value were doubled, and put at \$6,000,000 (for illustration), or trebled and put at \$9,000,000, in order to get the actual value, the disparity between the actual value and the amount of bonds and stock would still

and the amount of bonds and stock would still be striking. And due consideration in this connection of the earnings of the road makes no better case for the company.

"The papers before me show that during the time in question, it has been carrying an average of upward of 95,000 passengers a day. This enables the gross receipts to be accurately stated. In fact, the company's report to the Railroad Commissioners in 1893, the year in question, gives the gross receipts from operation as \$1,935,683,84. If 55 per cent, be allowed for operating expenses, including regards, the remainder will be not earnings as \$843,970,28, which sum I take. This is a net income of over 28 per cent, on the value which the assessors have placed upon the company's structure, viz., \$2,903,965, or in round numbers, \$3,900,000, or of over 14 per cent, on double that value, viz., \$6,000,000, or of over nine per cent, on treble that value, viz., \$9,00,000.

double that value, viz., \$6,000,000, or of over nine per cent. on treble that value, viz., \$9,000,000.

"There is no house, store, or factory property in Brooklyn favored like this in taxation. To say that this company cannot pay its taxes out of its net income, because it is all consumed in paying interest upon its said excessive issue of bonds, is not a permissible answer. If it were, it has only to continue to issue more bonds, and gever pay any taxes. These bonds are not upon the actual property of the company alone, but also upon the valuable franchises which have been given to it by government. For the company is sue bonds on such franchises, the gift of government to it, and then say to government that it cannot or shall not pay any taxes upon its actual taxable property out of its income upon actual investment, because it first has to pay interest upon such bonds, is a position which cannot be justified, either in law or in morals. The first duty of this company is to the government which gave it life and endowed it with valuable privileges and franchises. If all taxpayers should follow the example of this company and retuse to pay their taxes, government would be brought to a downfall.

"If find no truth or merit whatever in the assertion of the company that its property is overvalued. That it has overbonded and overstocked itself, thereby to create inflated values, or uncarned fortunes, is no reason why its obligation to pay its just share of taxes upon its actual property should be made second to its obligation to pay its just share of taxes upon its actual property should be made second to its obligation to pay its just share of taxes upon its should be thrown upon the other tax-jayers."

Justice Gaynor thus refers to, the Kings

Justice Gaynor thus refers to the Kings County Elevated Company, which is also heavily in arrears to the city: "It is pertinent to add that this company is assailing as excessive an assessed valuation of its nine miles of road at a total of only \$1.111. 190 for taxation, although it has issued \$9. 200,000 of bonds and \$3,550,000 of stock, mak-ing a total of \$12,750,000. Its bonds alone average over \$1,000,000 a mile, while the total assessed value of its whole line is only about \$1,000,000."

St.000.000."

Registrar of Arrears Henry A. Powell said:
"When we learn officially that the injunction
is vacated we will start to sell the elevated
roads, just as soon as we can get them on the
list."

The sale, however, is likely to be delayed for
some time, as the companies will appeal from
Justice Gaynor's decision.

INNOCENT OF THE MURDER. Gov. Rich Pardons a Man Who Was Serving a Life Sentence.

LANSING, Mich., March 24.-Gov. Rich has

granted an unconditional pardon to John Me-Donald, who has served six years in the Marquette prison on a life sentence for murder. The Governor's action is based on the unanimous recommendation of the Pardon Board and his own conviction that McDonaid is innocent. McDonaid was convicted at Marquette in 1890 of killing Mollie Beveridge in a shanty near Matchwood. Margie Redpath, who was shot at the same time the Beveridge woman was killed, now makes affidavit that Duncan Beveridge did the killing after a quarrel with his wife.

Brooklyn's Woman's Temperance Union. The thirteenth annual Convention of the Kings County Woman's Christian Temperance Union opened yesterday in the Throop Avenue Presbyterian Church, in Brooklyn. The receipts for the year were \$7,382,37. Reports were re-ceived from the various branches of the union. The Convention will be continued to-day.



ARMENIAN RUGS. A WORK OF IMMENSE BENEFIT

to the survivors of the Armenian massacres is to turn into east, their rugs. We are placing such prices on here magnificent works of art that we are selling them quickly. This money is immediately sent over to Armenia, where it is used to benefit the survivors. We are thus creating an immediate market for the ac imulated products of thousands of looms which are ow silent. After this enormous importation ceases. these rugs will be exceedingly scarce, and many kinds will be extinct. These beautiful fabrics have not been tempered with their evident age is real-not obtained by solds, which rule their powers for long

FURNITURE. CASH OR CREDIT OWPERTHWAIT & O.

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BUILDER SEAGRIST RETELLS HIS TALE OF BRIBERY.

The Jury Completed and the Trini of the Accused Police Captain Begun Yesterand Before Justice Smyth-The Evidence for the Prosecution Is Already In. The trial of Police Captain William S. Devery, who is charged with extortion by Francis W. Sengrist, Jr., a builder, whose evidence convicted ex-Inspector McLaughlin of a similar charge, began in the criminal branch of the Supreme Court before Justice Smyth yesterday morning. The jury, left incomplete by the excusing on Monday of Juror Gray, was speedily filled, the first talesman examined John F. Lane, a telephone collector of 100 West 134th street, proving satisfactory to

Austin G. Fox opened the case for the prose cution. He said that he would, during the course of the trial, show the members of the jury how it had been impossible for a reputa ble business man to carry on business with out paying tribute to the police. Then he told of the relations between the defendant and Seagrist in 1893, while the former was in command of the Old slip station. Mr. Fox reviewed Captain Devery's other commands and pointed out to the jury as a significant point the fact that ex-Wardman Glennon had always been his inseparable companion, and had consistently followed him to each new command.

"The charge of extortion," said Mr. Fox, "does not mean that the defendant went to business men and said to them, 'Pay me money or I will stop your work.' Police Captains did not work in that way. They had men to do that sort of thing for them. It was the 'Captain's man' who did this, and in this precinct he was owned body and soul by the commander Seagrist was one of the early victims of the cheme, and great skill was shown in working him by the police while he was tearing down the buildings at Broadway and Pine street, the present site of the American Surety Company's building."

Mr. Seagrist, Mr. Fox wanted the jury understand, was an unwilling witness, in had brought the charges only because he had to. He had made up his mind, though, to tell all he knew.

Police Clerk Delamater, who is invariably the first witness in police cases, was then called. He brought Capt. Devery's record it the department, and also Wardman Glennon's, and produced letters written by the de-fendant to the Police Board each time he was transferred requesting the transfer to his command of Glennon. Cross-examined by Col. James, who appears for Devery, he admitted that it was customary for transferred Cap tains to ask that certain men be transferred with them. Sometimes these requests were made verbally and at other times by letter, he

with them. Sometimes these requests were made verbally and at other times by letter, he said.

Charles Bissell, a young man who was employed in Seagrist's office in 1894, was called next. He said that he had a good recollection of the job done by Mr. Seagrist at Broadway and Pine street in May, 1894. His work at the time was to keep tally of the carts and of the men. On the second day of the job, he said, a man in a policeman's uniform came to him and asked to see Mr. Seagrist. The latter was not around at the time, and witness told the officer so. The next day the man came again, and a few days later he made another call. Mr. Seagrist was not around then either, and witness asked the policeman what he wanted. He replied that there had been a number of complaints about the dust and dirt caused by tearing down the building, and that Mr. Seagrist must call at the station house at once and see Capt. Devery about the matter. Two or three days later, witness said, the officer called again, and this time he saw Mr. Seagrist. They went and stood in front of Trainty Church and had a long talk. After that the work went on without police interference, although not the slightest change in the method of doing it was made.

Col. James wanted to suspend the cross-ex-

and had a long talk. After that the work wend on without police interference, although not the slightest change in the method of doing it was made.

Col. James wanted to suspend the cross-examination of Bissell on the ground that he had testified to nothing which could connect the defendant with the crime alleged in the indictment, but Justice Smyth would not permit it. Col. James got the witness to say that he has a fairly good memory, and then asked him what his landiady's name was. The witness said he didn't know, although he had lodged in her house for two months. Asked why he left the employ of Henry Clews, with whom he had been before going to Mr. Seagrist, he said that he was discharged because he declined to tell who had opened a certain ackage which had come to the office one day. He had been accused of opening it, but proved his innocence. Admitting that he knew the guilty person, he was dismissed because he refused to name him. The witness admitted that Mr. Seagrist had called to see him at his present place of employment three weeks ago, and that they had gone to the District Attorney's office together. He also admitted that last Friday he called at Mr. Seagrist shome, but said that he had not discussed the case at all at that time.

Mr. Seagrist was the last witness for the procedution. He identified a contract which was put in evidence and which had been made by him, in which he guaranteed to tear down the buildings at 100, 10°2, 104, 10°1 Broadway and at 1 and 14. Pine street, in twelve days, failing to do which he would forfelt \$100 for each additional day. In response to Mr. Fox's questions, he said that Bissell had reported to him that a policeman had told him Seagrist must come to the station house at once.

"Just what did Bissell say?" asked Mr. Fox.

"Why, he said, 'Mr. Seagrist, the Captain's man has been around here several times looking for you, and he says you'll have to stor work unless you come right away and see the Captain's man 'was?"

him. "Do you know who this man referred to as

"To you know who this han
'the Captain's man' was?"
"It was a man named Glennon," replied the
witness amid a storm of objections from Col.
James, all of which were overruled by Justice
Smyth.
"Tell us about your meeting with this man
Glennon and all that happened subsequently," "Tell us about your meeting with this man Glennon and all that happened subsequently," said Mr. Fox.

"Well," replied the witness. "I was in the building one day when Rissell came and told me that the same policeman was down stairs and wanted to see me. I went down, and there was Glennon. Hissell simply said: 'This is the Captain's man,' and after acknowledging the introduction we left Bissell and walked across the street. Glennon said: 'I have called to see you several times, but have never been able to find you. I want to consult you about this dust and dirt. There have been many complaints about it, and you had better go to tife station house and see the Captain.

"He also said that unless I saw the Captain I could not go on with the work. I replied that I would go and see the Captain, but that I would not go on with the work. I replied that I would have to take my time about it, as I was very busy. He could depend on my being there sooner or later, I said. Two days later, Glennon came around again and the Captain was with him. This is taut, Devery, he said, and after I had bowed the Captain said: There have been many complaints about the dust and dire hereabouts, and about blocking up the street, and you had better some and see me about the matter. I have here a letter from Superintendent Byrnes touching it,' and he showed me a letter with Mr. Byrnes's signature. I did not read it.

"Well, the next day I went to the l'ark Hank and drew a check for \$100. The cashier gave me a \$100 bill, which I put in an eavelope, and then I went to the station house. This was on May 9. The Captain was not in, and later the same day I went down again. This titue I found him on the front steps, and walking up to him. I handed him the envelope containing the bill. He took it, and I said: I want you to treat me like a gentleman. Then I went away."

The witness further said that he firmly believed that unless he had done as he did, he

The witness further said that he firmly be-lieved that unless he had done as he did, he would have been restrained from carrying out his contract. The work went on after the \$100 incident without the least interference, al-though there wasn't the slightest change in its conduct.

though there wasn't the slightest change in its conduct.

Col. James cross-examined the witness at length, but didn't succeed in breaking his testimony in any narticular.

After Mr. Seagrist left the stand, Mr. Fox announced that the prosecution's case was completed, and an adjournment was taken until to-day, when the defence will open. Hefore sending the jurymen back to their hotel Justice Smyth told them to be ratient, as the case would probably be over by Thursday at the latest.

HEWITT'S RECOMMENDATION.

Butcher Discharged at the Ex-Mayor's Request, as He Had Only Copied It. Ex-Mayor Hewitt was in the Centre Street Police Court yesterday when Andrew Butcher, a former police office clerk, was again arraigned

missioner Waring.

Butcher reminded Mr. Hewitt that he had given him a letter of recommendation thirteen years ago, and said that air he had done was to use a copy of it, as it had passed out of his hands. for forging his name to a letter to Street Comands.

At Mr. Hewitt's request Col. Waring's repre-entative withdrew the complaint, and Butcher

was discharged.

Col. Waring Must Get a Cheaper Stable. The Sinking Fund Commission, on recom mendation of Alderman Olcott, refused resterday to allow Col. Waring to lease the stable at 173, 175, and 177 West Eighty-ninth street, on the ground that the rent saked, \$5,400, was too high. They advised the Colonel to look out for a cheaper place in a less arisocratic locality.

GAVE CAPT. DEVERY \$100. "NOTHING SUCCEEDS like suc-

the proverb. This is only another way of saying that people have confidence in the judgment of the great mass of their fellows. They know that in the long run success means merit, worth, stability, excellence, superiority.

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has won its way into public favor because it deserved to do so. Its history has been one of steady progress. The public has set upon it its seal of approval, bearing the magic word, "Success." As a table water, Londonderry is unsurpassed-in

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SYNODS WON'T CONTRIBUTE. Phose of Indiana and Illinois at Odds with the Presbytering Home Missions Board.

A controversy is on between the trustees of the Presbyterian Board of Home Missions and the synods of Indiana and Illinois. The consynods in question have for some time pracically ignored the authority of the Board of Home Missions in the matter of raising and distributing the money used in the support of missionary work in all the States. The control of

the home missionary funds was delegated to

the National Board when the Board was created by the General Assembly. At that time Indiana was a charge on the Board—that is, more
money was expended in missionary work in the
State than was contributed by Indiana churches
to the general missionary fund.

A few years ago the Kev. Dr. Kane of Crawfordsville, Ind., suggested the plan of having
the churches in each synod raise the amount
expended in missionary work in that synod and
directly control its expenditure. This plan has
been adopted by the synods of Indiana and Illinois, and it is claimed that more money is raised
by this plan than under the old system, by which
all the money was paid into the central fund.
The Home Mission Board maintains that the
greater apparent success of the Indiana plan is
due merely to the fact that the supporters of
the new movement have pushed it with greater
enthusiason than they did the old arrangement.
They insist that their authority shall no longer by the General Assembly. At that time In-

They insist that their authority shall no longer They insist that their authority shall no longer be ignored.

Dr. William C. Roberts. Secretary of the Board, said yesterday: "The trustees of the Board of Home Missions do not object to having the synods of Indiana and Illinois raise as much money as they wish for expenditure within the limits of their own territory if they will first make the regular contributions to the general fund. That is the plan followed in New York, New Jersey, and Fennsylvania with the approval of the Board. It is desirable, though, that the missionary work be carried on with some system, and that is the reason why the Board is insisting on the recognition of its powers."

HRUSHKA HOLDS THE CHURCH. The Priest Refuses Part Payment of the

The Rev. Gregory Hrushka, pastor of the Greek Church in Chestnut avenue, Jersey City, has made up his mind that he and he alone will minister to the spiritual wants of the congregation or the church will remain closed. Pastor Hrushka, his housekeeper, and two members of the congregation were arrested some weeks ago on a charge of engaging in the illicit manufacture and sale of cigars, the trustees of the church decided that he must not officiate until he had exonerated himself. They brought a Greek priest, Father Ardan, from Pennsylvaa Greek priest, Father Ardan, from Pennsylvania to take his place. Father Hrushka argued with the trustees, but they remained obdurate. Then he foreclosed a \$4.000 mortgage on the church which he held, had the doors badlocked, and put constables in charge. No services have been held in the church since, and up to date Pastor Hrushka is master of the situation. Yesterday Judge Puster, acting for the trustees, tendered Lawyers Salinger and Furey, counsel for the nastor, \$2,000 on account of the mortgage, on condition that the trustees be allowed to take possession of the church again. The pastor's lawyers refused to accept anything but the entire amount of the mortgage, and the trustees and Father Ardan are still shut out. The examination of Father Hrushka and his associates on the alleged violation of the internal revenue laws will be held to-day before United States Commissioner Romaine.

Brothers Drowned in a Freshet. DANBURY, Conn., March 24.-George Mc-

Nally, a well-known young man of Washington. a village a few miles from here, left home on last Thursday evening to attend an entertainment. His brother Edward accompanied him. Neither was seen from that time until to-day, when the body of Edward was found in the Shepaug lifer. Their wagon was discovered on the bank of the river, everai miles below Washington yesterday, and further down the stream was discovered the dead body of the horse. When they left home Thursday, they took a short cut to the place where the entertainment was to be held, and were obliged to ford a small stream which had been swollen by a freshet and was then several feet deep. It is supposed that the current was so strong that horse and wagon were swept into the stream and the men drowned. The body of the other brother has not been found. when the body of Edward was found in the

The Spring Exodus to Europe, The spring exodus to Europe begins to-day with the sailing of the American liner New

York, the White Star steamship Teutonic, and the steamship Westernland of the Red Star line. There are 210 cabin passengers on the Teutonic. The New York carries 125 cabin passengers.

George S. Croker, formerly an assistant Clerk in the City Court, obtained yesterday by direction of Justice Freedman of the Supreme Court a verdict against the city for \$131.77, the balance due him on unpaid salary for thesix months beginning with October, 1893, while he was in

CROKER RECOVERS A LITTLE PAY.

Court Says the City Owes the Court Clerk

Only \$131,77.

Europe for his health. He sued at the rate of \$2,000 a year, but Justice Freedman held that his salary should have been only \$1,500 a year since about fifteen months preceding the time he was away. He had received excess of salary for those fifteen months, so that was deducted from his claim. The effort of Assistant Corporation Counsel Maione to defeat the claim, on the ground that he was incompetent to fill the position as he could not write, which was disproved, any way, failed. Plaintiff is a brother of Richard Croker.

"The plaintiff was an officer of the court," said Justice Freedman in deciding the case, with a salary fixed by law, and as long as he continued in office he was entitled to his salary, even though he should fail to perform his duties as such officer. Non-performance of duty may result in removal from office, but as long as he holds office he may sue to recover the amount due as salary. There is no evidence in this case of abandonment of office. There was non-performance of duty because of sickness and leave of absence from the Judges and the chief Clerk of the court. The plaintiff is entitled to recover."

The Judge then explained about the changes. to recover."

The Judge then explained about the change in the law by which the salary of the office was reduced from \$2,000 to \$1,500.

CHARGED A NEGRO DOUBLE PRICE, A Jury Holds that a Saloon Keeper Did

Not Violate the Civil Rights Law The suit of Perry H. Wilson against Saloon eeper Cord Mohrmann of Fulton street and Hudson avenue, Brooklyn, for \$500 damages under the Civil Rights law, was tried yesterday in the Supreme Court in that city. The plaintiff, who is a negro, alleged that on June 20, 1895, he visited the saloon and called for a 1895, he visited the saioon and called for a glass of beer. The bartender, he said, told him that he would have to pay ten cents for it. He protested, and the bartender explained that he was acting under instructions from the proprietor in doubling the price of the beer.

The contention of the plaintiff's counsel was that his color was the only cause for the discrimination against him. The jury returned a verdict for the defendant.

SITE FOR THE GOTH'S ARMORY.

Now Stands-First Battery's Location. The Committee on Sites of the Armory Board. onsisting of Gen. Fitzgerald and Commissioners Collis and Barker, met in the latter's office yesterday and chose the sites for the new armortes of the Sixty-ninth Regiment and the First Battery. The Sixty-ninth's armory will occupy the site where is now the College of the City of New York. It will front on Lexington avenue and run back 200 feet on Twenty-third street. The battery's armory will be on the south side of Sixty-sixth street, between Central Park West and Columbus avenue, having a frontage of 100 feet on the street and extending back 175 feet.

Assignment of a Rochester Clothing House. ROCHESTER, March 24. The general assignment of F. M. McFarlin & Son, one of the oldest clothing houses in the city, to Thomas R. Levis was filed with the County Clerk this morning. The preferred creditors are Euretta A. McFarin, \$1,000, and Frank L. Brigham of Newton-ville, Mass., \$672. The firm had a capital of from \$75,000 to \$40,000 until the depression in business a year and allow. from \$75,000 to \$40,000 until the depression in business ayear age, since when the stock was reduced somewhat. The inbilities will reach about \$25,000. The indebtedness to New York and Boston wholesale houses will probably amount to \$15,000.

In addition to the assignment of all the partnership property, each member of the firm assigns his individual property by the same instrument, the assigne being directed to use it in discharging the individual debts of each partner; if there is a surplus, then the debts of the other partner, and if there is a further surplus, to apply it to the partnership debts.

Two Tramps Horsewhipped. NUTLEY, March 24. - As Mr. and Mrs. James of Newark were driving along the liver road yesterday they were insulted by two tramps, and when Mr. James resented their remarks he was threatened with a beating. Soon afterward two men came by on a farm wagon, and upon learning the trouble they sprang from their wagon and gave the hoboes a good lashing with a blacksnake whip.

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2 Coupons and 12 ous. WE WILL ALSO BEND FREE,

Solid Link Sleeve Buttons (2 Coupons and 30 ots.

You will find one coupon inside each 2 ounce bag, and

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SEND COUPONS WITH NAME AND ADDRESS TO BLACEWELL'S DURHAM TOBACCO CO., DURHAM, N. C. Buy a bag of this Celebrated Smoking Tobacco, and read the coupon, which gives a list of other premiums and how to get them.

2 CENT STAMPS ACCEPTED.